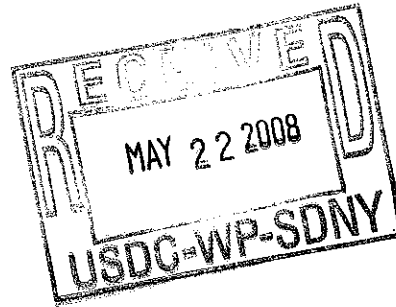


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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
NIPPONKOA INSURANCE COMPANY, LTD., :
Plaintiff, :
- against - :
J.C. DUGGAN, INC., :
Defendant. :
----- X

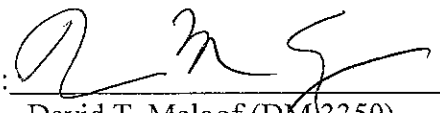
08 Civ. 08 CIV. 4790
JUDGE PAULEY
STATEMENT UNDER
F.R.C.P. 7.1

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure and to enable judges and magistrate judges of the court to evaluate possible disqualification or recusal, the undersigned counsel of record for Nipponkoa Insurance Company, Ltd. certifies that the following are corporate parents, subsidiaries, or affiliates of that party which are publicly held:

- NipponKoa Life Insurance Company, Ltd.
- NipponKoa Insurance Company, Ltd.

Date: Rye, New York
May 22, 2008

MALOOF BROWNE & EAGAN LLC

By: 
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